

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

<b>In re</b>	:	<b>Chapter 11 Bankruptcy Case</b>
	:	
<b>DANA CORPORATION, ET. AL.,</b>	:	<b>Case No. 06-10354 (BRL)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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<b>TIMKEN COMPANY, TIMKEN U.S. CORP., TOYOTETSU AMERICA, INC. and TOYOTETSU MID AMERICA, LLC,</b>	:	
	:	
<b>Appellants,</b>	:	<b>Appeal No. 07-CV-5659 (PAC)</b>
	:	
<b>v.</b>	:	
	:	
<b>DANA CORPORATION, ET AL.,</b>	:	
	:	
<b>Appellees.</b>	:	
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**TOYOTETSU AMERICA, INC.'S STATEMENT PURSUANT TO FRCP 7.1**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable judges and magistrates of the Court to evaluate possible disqualification or recusal, the undersigned counsel of record for appellant Toyotetsu America, Inc. in the above-captioned matter, certifies that Toyotetsu America, Inc. is a subsidiary of Toyoda Iron Works Co., Ltd.

Dated: New York, New York  
August 31, 2007

**McDERMOTT WILL & EMERY LLP**

By: s/James M. Sullivan  
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